

By: Doggett

S.J.R. No. 5

SENATE JOINT RESOLUTION

1 proposing an amendment to Article VIII of the Texas Constitution
2 relating to tax relief to preserve certain cultural, historical, or
3 natural history resources.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 Section 1. That Article VIII of the Texas Constitution be
6 amended by adding a Section 1-f to read as follows:

7 "Section 1-f. AD VALOREM TAX RELIEF. The legislature by law
8 may provide for the preservation of cultural, historical, or
9 natural history resources by:

10 "(1) granting exemptions or other relief from state ad
11 valorem taxes on appropriate property so designated in the manner
12 prescribed by law; and

13 "(2) authorizing political subdivisions to grant exemptions
14 or other relief from ad valorem taxes on appropriate property so
15 designated by the political subdivision in the manner prescribed by
16 general law."

17 Sec. 2. The foregoing constitutional amendment shall be
18 submitted to a vote of the qualified electors of this state at an
19 election to be held on the first Tuesday after the first Monday in
20 November, 1978, at which election the ballots shall be printed to
21 provide for voting for or against the proposition: "The
22 constitutional amendment authorizing tax relief to preserve certain
23 cultural, historical, or natural history resources."

1 By: Doggett

S.J.R. No. 5

2 (In the Senate - Filed November 29, 1976; January 11, 1977,
3 read first time and referred to Committee on Finance; February 17,
4 1977, reported favorably; February 17, 1977, sent to printer.)

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27 constitutional amendment authorizing tax relief to preserve certain
28 cultural, historical, or natural history resources."

29 * * * * *

30 Austin, Texas

31 February 17, 1977

32 Hon. William P. Hobby
33 President of the Senate

34 Sir:

35 we, your Committee on Finance, to which was referred S.J.R. No. 5,
36 have had the same under consideration, and I am instructed to
37 report it back to the Senate with the recommendation that it do
38 pass and be printed.

39 Aikin, Chairman

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE

February 2, 1977


Honorable A. M. Aikin, Jr., Chairman
Committee on Finance
Senate Chamber
Austin, Texas

In Re: Senate Joint Resolution No. 5
By: Doggett

Sir:

In response to your request pursuant to Senate Rule 94, Subsection (g), this office finds the fiscal implications of Senate Joint Resolution No. 5 (proposing an amendment to the Texas Constitution relating to tax relief to preserve certain historical resources) to be as follows:

1. This proposed constitutional amendment would permit the Texas Legislature to establish exemptions or relief from state and local ad valorem taxes for cultural, historic or natural history resources preservation. Current practice exempts some historic sites owned by nonprofit corporations which have been formed for "charitable purposes". This amendment would expand the bases for which relief from state and local ad valorem taxes could be granted.
2. A list of the 1,706 Texas Recorded Historic Landmarks was examined to determine what properties might be involved in any property tax relief effort. A number of landmarks already are exempted because they are churches or educational facilities. A large segment of the historic landmarks are old homes exemption of which would have limited impact on total tax liabilities.
3. This proposed amendment would have a negligible impact on state ad valorem tax revenues. The financial effect on local governments is not known, because the number of local jurisdictions that would adopt the option to provide an exemption or tax relief and the level of relief that would be granted cannot be determined at this time.
4. The cost of publication of the proposed amendment prior to election is estimated to be \$27,500.


Thomas M. Keel
Director

Source: Secretary of State; State Comptroller of Public Accounts; LBB staff.

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE

February 2, 1977

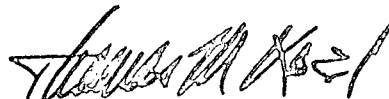
Honorable A. M. Aikin, Jr., Chairman
Committee on Finance
Senate Chamber
Austin, Texas

In Re: Senate Joint Resolution No. 5
By: Doggett

Sir:

In response to your request pursuant to Senate Rule 94, Subsection (g), this office finds the fiscal implications of Senate Joint Resolution No. 5 (proposing an amendment to the Texas Constitution relating to tax relief to preserve certain historical resources) to be as follows:

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Thomas M. Keel
Director

Source: Secretary of State; State Comptroller of Public Accounts; LBB staff.

Feb. 21 1977 Engrossed

Patsy Agaw
Engrossing Clerk

By: Doggett

S.J.R. No. 5

SENATE JOINT RESOLUTION

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22 constitutional amendment authorizing tax relief to preserve certain
23 cultural, historical, or natural history resources."

COMMITTEE REPORT

The Honorable Bill Clayton
Speaker of the House of Representatives

4/20/77
(date)

Sir:

We, your COMMITTEE ON CONSTITUTIONAL AMENDMENTS, to whom was referred
have had the same under consideration and beg to report back with the recommendation that it

S. J. R. 5
(measure)

- () do pass, without amendment.
(X) do pass, with amendment(X).
() do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.

A fiscal note was requested on _____ and is attached as part of this report.
(date)

~~Author's fiscal statement attached.~~

~~The Committee recommends that this measure be placed on the (Local / Consent) Calendar.~~


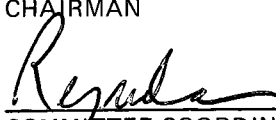
This measure (X) proposes new law.
() amends existing law.

House Sponsor of Senate Measure WEDDINGTON

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Von Dohlen	X			
Jones	X			
Bryant				X
Clark, B.				X
Close				X
Hendricks	X			
Johnson	X			
Robbins	X			
Schieffer				X

Total:
5 aye
0 nay
0 present, not voting
4 absent


CHAIRMAN

COMMITTEE COORDINATOR

BILL ANALYSIS

Background Information

The Constitution presently has no provision for a tax exemption to preserve historical resources. Such a provision would serve to encourage historic preservation.

Current practice does exempt some historic sites owned by nonprofit organizations which have been formed for "charitable purposes." This amendment would expand the basis for which relief from state and local ad valorem taxes could be granted for historic sites.

Purpose of the Resolution

Proposes a constitutional amendment relating to tax relief to preserve certain historical resources.

Section-by-section Analysis

Section 1. Amends Article VIII of the Texas Constitution by adding a new Section 1 (f) to provide that the legislature may provide by law for the preservation of cultural, historical, or natural history resources by either:

1. Granting exemptions or other relief from state ad valorem taxes on appropriate property; and
2. Authorizing political subdivisions to grant exemptions or other relief from ad valorem taxes on appropriate property.

Section 2. Provides that the constitutional amendment shall be submitted to the voters at the general election held on the first Tuesday after the first Monday in November, 1977.

Summary of Committee Action

Public notice having been posted in compliance with Rule V, Section 14, the committee considered S.J.R. 5 in public hearing on April 20, 1977. After receiving public testimony, the committee voted to recommend S.J.R. 5 to the House favorably by a vote of 5 ayes and no nays.

①

Committee ~~Amendment~~ Amendment 1.

By: Jones, L.

Amend S.J.R. No. 5 on page 1, line 20 after the word "November" by deleting the date "1978" and substituting therefore the date "1977".

MAY 20 1977

Date _____
Read and Adopted

Betty Messing

Chief Clerk
House of Representatives

Enrolled *May 23, 1977*
Patsy Law
Enrolling Clerk

S.J.R. No. 5

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S.J.R. No. 5

President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 5 was adopted by the senate on February 21, 1977, by the following vote: Yeas 25, Nays 5; May 23, 1977, senate concurred in house amendment by the following vote: Yeas 25, Nays 5.

Secretary of the Senate

I hereby certify that S.J.R. No. 5 was adopted by the house, with amendment, on May 20, 1977, by the following vote: Yeas 118, Nays 14, one present not voting.

Chief Clerk of the House

Approved:

Date

Governor

S.J.R. No. 5

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Chief Clerk of the House

Approved:

Date

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
.....4:30 P.M.....O'CLOCK

Governor

MAY 26 1977

Mark White
.....
Secretary of State

Filed w/o signature

Effective: to be voted on 11-8-77

A JOINT RESOLUTION proposing an amendment to Article VIII of the Texas Constitution relating to tax relief to preserve certain historical resources.

11-29-76 Filed with the Secretary of the Senate

JAN 11 1977 Read, referred to Committee on FINANCE

FEB 17 1977 Reported favorably

 Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

 Ordered not printed.

FEB 21 1977 Senate and Constitutional Rules to permit consideration suspended by { unanimous consent
25 yeas, 5 nays.

 To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of yeas, nays.

FEB 21 1977 Read second time and { ordered engrossed 25 yeas 5 nays
passed to third reading.

FEB 21 1977 Caption ordered amended to conform to body of bill.

FEB 21 1977 Senate and Constitutional 3-Day Rules suspended by vote of 25 yeas, 5 nays to place bill on third reading and final passage.

FEB 21 1977 Read third time and passed by { a viva voce vote
25 yeas, 5 nays.

OTHER ACTION:

Betty King
Secretary of the Senate

Patsy Spaw
ENGROSSING CLERK

FEB 21 1977

Received from the Senate

Betty Murray

Chief Clerk, House of Representatives

READ 1st TIME
AND REFERRED TO COMMITTEE ON
FEB 22 1977 Constitutional Amendment APR 22 1977

APR 20 1977 Favorably Reported As Amended Sent to Printer 5:10pm

APR 25 1977 Printed And Distributed 8:45 am

APR 25 1977 Sent To Committee On Calendars 10:09am

MAY 20 1977 DATE

READ AND ADOPTED
as amended Betty Murray

CHIEF CLERK
HOUSE OF REPRESENTATIVES

by second vote 118 yeas 14 nays 1 pvt

RETURNED TO SENATE MAY 20 1977

MAY 20 1977 RETURNED with amendment
FROM HOUSE

Feb 21 1977 Engrossed
Feb 21 1977 Sent to HOUSE